

## **Delegation Order 25-1 (formerly DO-4, Rev. 23)**

**Effective Date: April 30, 2009**

- (1) **Summonses, Oaths, Certifications, and Related Functions**
- (2) **Authority:** To issue, serve and enforce summonses, to set the time and place for appearance, to take testimony under oath of the person summoned, to receive and examine data produced in compliance with the summons, and to perform other related duties described in Internal Revenue Code Sections 7609(f), (g) and (i)(2).
- (3) **Delegated To:** Area Directors and the following persons when the proper name(s) of the taxpayer(s) is(are) not identified because unknown or unidentifiable (hereinafter called a "John Doe" summons): Deputy Inspector General and Assistant Inspectors General (TIGTA), Deputy Commissioner (International), Director (International Compliance Strategy & Policy), Commissioners of Operating Divisions (SBSE, LMSB, W&I, TEGE), Chief, Criminal Investigation, Directors and Directors of Field Operations (SBSE, LMSB, W&I, CI), Directors (TEGE), Field Operation Managers and Area Managers in TE/GE (Federal, State and Local Governments (FSLG), Indian Tribal Governments), Territory Managers (LMSB and SBSE), Manager (International Programs) and Chief (National Background Investigation Center).
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To issue summonses except "John Doe" summonses, and to perform other related functions as stated in Authority 1 (paragraph 2) of this Order.
- (6) **Delegated to:** Chief, National Background Investigation Center, Deputy Assistant Inspectors General (TIGTA), Director (Office of Investigations and Technology), Personnel Security Officers, Special Agents in Charge, Assistant Special Agents in Charge, Supervisory Special Agents, Special Agents, and Team Managers and Group Managers responsible for LMSB, SBSE, W&I, TEGE, and CI.
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Authority:** To issue summonses except "John Doe" summonses, and to perform other related functions as stated in Authority 1 (paragraph 2) of this Order except that on a summons to a third party witness, the issuing officer's manager, or any supervisory official above that level, has authorized the issuance of the summons in advance (evidenced by the supervisor's signature on the summons, or by a statement on the

summons, signed by the issuing officer, that he or she had prior authorization to issue the summons and stating the name and title of the authorizing official and date of authorization).

- (9) **Delegated to:** Internal Revenue Agents; Federal, State and Local Government (FSLG) Specialists, Estate Tax Attorneys, Estate Tax Examiners, Revenue Service and Assistant Revenue Service Representatives, Tax Auditors, GS-9 Revenue Officers, Tax Law Specialists, Compliance Officers, GS-12 Tax Resolution Representatives and Property Appraisal Liquidation Specialists, and GS-9 Bankruptcy Specialists, except that the Bankruptcy Specialist may exercise this authority only with respect to a summons issued to determine a debtor's potential liability for an unassessed Trust Fund Recovery Penalty.
- (10) **Redelegation:** This authority may not be redelegated.
- (11) **Authority:** To serve summonses whether issued personally or by another official.
- (12) **Delegated to:** Each of the officers/employees listed in the delegated portion for Authorities 1, 2 and 3 (paragraphs 2, 5 and 8) of this Order, Revenue Officers, Estate and Gift Tax Paralegals, G-7 Estate and Gift Tax Legal Assistants, GS-5 Tax Examiners (whose duties include contacting taxpayers in person), GS-5 Revenue Officer Aides, GS-501 Indian Tribal Governments (ITG) Specialists, Federal State and Local Government Specialists, GS-5 Investigative Analysts and Tax Fraud Investigative Aides, Special Agents (TIGTA), Personnel Security Officers and Property Appraisal Liquidation Specialists, and GS-5 Bankruptcy Specialists.
- (13) **Redelegation:** This authority may not be redelegated.
- (14) **Authority:** To designate any of the following officers/employees as the individual before whom a summoned person shall appear, and as the individual to take testimony under oath of the person summoned and to set the time and place of examination and to receive and examine data produced in compliance with the summons:
  - . Assistant Inspector General (Investigations)
  - . Assistant Inspector General (Audit)
  - . Deputy Assistant Inspector General (Investigations)
  - . Internal Auditors
  - . Supervisory Internal Auditors
  - . Internal Security Inspectors
  - . Investigators (Internal Security)
  - . SAC and/or ASAC (Criminal Investigation)

- . Area Director (LMSB, SBSE, W&I, and TEGE)
- . Deputy Commissioner (International) and Director (International Compliance)
- . Supervisory Special Agents
- . Special Agents
- . Group Managers
- . Internal Revenue Agents
- . Estate Tax Attorneys
- . Estate Tax Law Clerks
- . Estate Tax Examiners
- . Revenue Service Representatives and Assistant Revenue Service Representatives
- . Tax Auditors
- . Revenue Officers
- . Compliance Officers
- . Tax Examiners whose duties include contacting taxpayers in person
- . Tax Law Specialists and Service Center Tax Examiners in the correspondence examination function
- . Chief Counsel Attorneys
- . Bankruptcy Specialists, except that the Bankruptcy Specialist may exercise this authority only with respect to a summons issued to determine a debtor's potential liability for an unassessed Trust Fund Recovery Penalty.
- . Property Appraisal Liquidation Specialists
- . Student Trainees including Revenue Officer, Internal Revenue Agent, Special Agent, Internal Audit, Internal Security, Bankruptcy Specialist and Examination Aides, Tax Fraud Investigative Aides and Revenue Officer Aides, provided each student trainee or aide receives appropriate supervision from a Revenue Officer, Tax Auditor, Internal Revenue Agent, Internal Auditor, Internal Security Inspector, or Bankruptcy Specialist as applicable.

- (15) **Delegated to:** Each of the officers/employees listed in the delegation portion for Authorities 1, 2 and 3 (paragraphs 3, 6 and 9) of this Order and Deputy Directors.
- (16) **Authority:** To administer oaths and affirmations and to certify to those papers when necessary except that the authority to certify shall not apply to papers or documents whose certification is authorized by separate order or directive.
- (17) **Delegated to:** Each of the officers/employees listed in delegation portion for Authorities 1, 2, 3 and 5 (paragraphs 3, 6, 9, and 15) of this Order and those individuals designated to take testimony in Authority 5 (paragraph 14) of this order except that Tax Examiners and Tax Fraud Investigative Aides may not administer oaths or perform the other functions mentioned

in this paragraph (although they may certify the method and manner of giving notice after serving summonses).

- (18) **Redelegation:** This authority may not be redelegated.
- (19) **Sources of Authority:** 26 CFR 301.7602-1(a) and (b), 301.7603-1, 301.7604-1, 301.7605-1(a), 301.7622-1, IRC 7609, Treasury Order 150-10.
- (20) To the extent that the authority previously exercised consistent with this Order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 4 (Rev. 23).
- (21) Signed by: Linda E. Stiff, Deputy Commissioner for Services and Enforcement